

# **EXHIBIT 23**

## Denise Payne

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**From:** Tammy Lindsay  
**Sent:** Tuesday, May 16, 2017 6:37 AM  
**To:** Denise Payne  
**Subject:** RE: Flex Arrangement

Let's do as needed.

Tammy Lindsay  
Associate Director  
Business Analytics  
Cornell SC Johnson College of Business  
237 Statler Hall, Ithaca, NY 14850  
Phone: 607.254.8954  
Email: [tsl33@cornell.edu](mailto:tsl33@cornell.edu)

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**From:** Denise Payne  
**Sent:** Monday, May 15, 2017 4:34 PM  
**To:** Tammy Lindsay <[tsl33@cornell.edu](mailto:tsl33@cornell.edu)>  
**Subject:** RE: Flex Arrangement

Hi Tammy,

I'm working on this agreement and I'll leave on your desk..

Are you ok with me working up to 2 days/week at home or as needed? Maybe we can keep it like this until my Treatment ends in October?

**Denise Payne**  
607.255.6689  
[dlp35@cornell.edu](mailto:dlp35@cornell.edu)

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**From:** Tammy Lindsay  
**Sent:** Friday, May 12, 2017 7:14 AM  
**To:** Denise Payne <[dlp35@cornell.edu](mailto:dlp35@cornell.edu)>  
**Subject:** Flex Arrangement

Your flex place arrangement expired as of May 1. We should probably do another if you plan on working from home some. If you could find the form and fill it out and send it to me that would be great. Thanks.

Tammy Lindsay  
Associate Director  
Business Analytics  
Cornell SC Johnson College of Business  
237 Statler Hall, Ithaca, NY 14850  
Phone: 607.254.8954  
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